

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY
DEPRECIATION ACCRUAL RATES & EXPENSE

LINE NO.	DESCRIPTION	GAS DEPRECIATION			ALLOCATED FROM COMMON	
		RATE	2001 EXPENSE	2000 EXPENSE	2001 EXPENSE	2000 EXPENSE
	INTANGIBLE PLANT					
1	301-INTANGIBLE PLANT					
2	303-MISC INTANGIBLE PLANT					
3	TOTAL INTANGIBLE PLANT					
	PRODUCTION PLANT					
4	305-STRUCTURE AND IMPROVEMENT	0.0302	27,368.85	27,182.12		
5	311-LIQUEFIED PETROLEUM GAS EQUIPMENT	0.0268	42,830.00	38,127.12		
6	320-OTHER EQUIPMENT	0.0273	16,154.70	12,554.84		
7	TOTAL PRODUCTION PLANT		86,353.55	77,864.08		
	TRANSMISSION & DISTRIBUTION PLANT					
8	366-STRUCTURES & IMPROVE	0.03800	1,629.62	1,629.62		
9	367-MAINS	0.03730	668,313.85	586,335.97		
10	369-MEAS. & REG.STATION EQUIPMENT	0.03690	38,799.99	36,897.35		
11	380-SERVICES	0.05560	572,614.03	526,071.97		
12	381-METERS	0.02700	51,121.67	49,542.04		
13	382-METER INSTALLATION	0.02010	37,150.89	35,401.30		
14	383-HOUSE REGULATORS	0.03730	1,709.63	1,709.63		
15	386-OTHER PROP. ON CUST.PREMISES	0.16490	196,927.00	179,147.03		
16	TOTAL TRANSMISSION & DISTRIBUTION PLANT	0.02238	1,568,266.68	1,416,734.91		
	GENERAL PLANT					
17	390-STRUCTURES & IMPROVE	0.02970	0.00		14,113.48	14,037.68
18	391-OFFICE FURNITURE & EQUIPMENT	0.07150	5,502.94	5,523.74	11,043.93	12,365.03
19	392-TRANSPORTATION EQUIPMENT	*	64,576.49	52,927.40	28,856.80	26,975.61
20	393-POWER OPERATED EQUIPMENT	0.03650	0.00		476.56	495.49
21	394-TOOLS SHOP & GARAGE EQ	0.02610	4,915.97	4,125.84	634.57	545.26
22	395-LABORATORY EQUIPMENT	0.03180	2,389.97	2,011.32	0.00	
23	396-POWER OPERATED EQUIPMENT	0.05470	1,917.07	1,728.16	137.45	160.18
24	397-COMMUNICATIONS EQUIPMENT	0.08200	0.00		16,479.19	16,477.62
25	398-MISC. EQUIPMENT	0.03900	2,130.59	2,052.13	1,533.28	1,590.38
26	TOTAL GENERAL PLANT		81,433.03	68,368.59	73,275.26	72,647.25
27	TOTAL GAS DEPRECIATION EXPENSE		1,736,053.26	1,562,967.58	73,275.26	72,647.25

*VARIOUS STRAIGHT LINE RATES BASED ON ESTIMATED VEHICLE LIFE